

Industry Circular No. 59-63

December 11, 1959

# REVISION OF FORM 177

Manufacturers and importers of tobacco,  
cigars, and cigarettes:

**Purpose.** The purpose of this industry circular is to inform you that Form 177, Schedule of Taxpaid Tobacco Products Withdrawn From the Market, is being revised.

**Background.** Revision of Form 177 is necessary for consistency with Treasury Decision 6424, which changed procedures for the filing of claims. On and after January 1, 1960, all claims for refund of tax on tobacco products withdrawn from the market will uniformly be filed with the assistant regional commissioner (alcohol and tobacco tax) for the region in which the tax was paid or, where the tax was paid in more than one region, with the assistant regional commissioner for any one of the regions in which the tax was paid.

**Nature of revision.** Form 177 is being revised not only for consistency with Treasury Decision 6424 but also for use in scheduling tobacco products taxpaid by return which are withdrawn from the market. The regulations (26 CFR 296.123) are being amended to prescribe that Form 177 be used as the schedule for tobacco products taxpaid by return. However, we urge that as soon as you receive Form 177 (Revised December 1959) you begin to use it instead of the schedule in letter form. Such use of Form 177 will be a distinct advantage to you in that it (1) will permit the listing of tobacco products taxpaid by return on the same schedule as those taxpaid by stamps; (2) will facilitate the processing of your claim; (3) will eliminate correspondence with the assistant regional commissioner (alcohol and tobacco tax) concerning incomplete information on the letter schedule. Its use will also expedite the internal revenue officer's inspection of the tobacco products and verification of the schedule.

**Supplies.** The assistant regional commissioner (alcohol and tobacco tax) will furnish an initial supply of revised Form 177 to those manufacturers and importers who regularly file claims for refund of tax on tobacco products withdrawn from the market. Other manufacturers and importers may obtain a supply, as needed, from the assistant regional commissioner. Please discard supplies of earlier revisions of Form 177.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

*Dwight E. Avis*

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